

**WASHINGTON STATE AUDITOR'S OFFICE**  
**Publication Order Form**

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**IMPORTANT** These publications are updated annually. Updates are available on our Web site. To receive notification of when each update becomes available, please log on to the SAO Subscription Services located at [www.sao.wa.gov](http://www.sao.wa.gov) and choose your manual from the Local Government Correspondence section. This service is free. It also allows us to notify you by e-mail when BARS information is made available in addition to other accounting and auditing information relevant to your entity. If this service is not an option for you, please check the box below.

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**Please see reverse for information regarding GAAP and Cash reporting differences.**

	Quantity	Amount	Total
Cities, Counties and Special Purpose Districts – Cash Basis Manual		\$40.00	
Cities, Counties and Special Purpose Districts – GAAP Manual		\$40.00	
Fire District – Cash Basis Manual		\$20.00	
Hospital District – GAAP Reporting Package		No charge	
Housing Authority – GAAP Reporting Package		No charge	
Insurance/Risk Pool – GAAP Reporting Package		No charge	
Library District – Cash Basis Manual		\$20.00	
Port District – Cash Basis Manual		\$30.00	
Port District – GAAP Manual		\$30.00	
Public Utility District – GAAP Manual		\$40.00	
Transit District Manual		\$30.00	
Water/Sewer/Irrigation/Reclamation District – GAAP Reporting Package		No charge	
Divider tabs only, specify manual type _____		\$10.00	
Price includes sales tax and shipping	Totals		\$

Prepayment is required. Price includes sales tax and shipping. Please make your check payable to the "State Auditor's Office" and mail it with the completed order form to:

State Auditor's Office  
BARS Manual Order  
PO Box 40021  
Olympia, WA 98504-0021

For questions regarding your order, please contact us at [thomast@sao.wa.gov](mailto:thomast@sao.wa.gov) or (360) 725-5598.  
For questions regarding reporting requirements for your entity, please contact the Local Government Helpdesk available on our Web site, [www.sao.wa.gov](http://www.sao.wa.gov) or by calling (360) 725-5596.

**GAAP** – districts in this category should follow double-entry, modified or full accrual accounting and reporting in conformity with generally accepted accounting principles (GAAP).

**Cash Basis** – districts in this category should follow single-entry accounting, and cash basis reporting procedures which do not conform to GAAP.

Questions regarding reporting requirements can be directed to the State Auditor's Office Local Government Helpdesk available on our Web site, [www.sao.wa.gov](http://www.sao.wa.gov) or by contacting us at (360) 725-5596.

## **BARS MANUALS AND REPORTING PACKAGES CURRENTLY AVAILABLE**

**GAAP for Cities, Counties and Special Purpose Districts** – used by entities choosing to report in conformity with generally accepted accounting principles (GAAP) that do not have an entity specific manual – *formerly Category 1 manual*.

**Cash Basis for Cities, Counties and Special Purpose Districts** – used by entities choosing to report following single-entry accounting and cash basis reporting procedures which do not conform to GAAP that do not have an entity specific manual – *formerly Category 2 manual*.

**Conservation District Manual** – used by Conservation Districts not following GAAP. Conservation Districts choosing to follow GAAP should use the GAAP Manual for Cities, Counties and Special Purpose Districts. This Manual is available through the Conservation Commission.

**Fire District Manual** – used by Fire Districts not following GAAP. Fire Districts choosing to follow GAAP should use the GAAP Manual for Cities, Counties and Special Purpose Districts.

**Hospital District Reporting Package** – used by Hospital Districts following GAAP. Districts not following GAAP should use the Cash Basis Manual for Cities, Counties and Special Purpose Districts.

**Housing Authority Reporting Package** – GAAP Reporting Package used by all Housing Authorities.

**Insurance/Risk Pool Reporting Package** – GAAP Reporting Package used by all Insurance/Risk Pools.

**Library District Manual** – used by Library Districts not following GAAP. Library Districts choosing to follow GAAP should use the GAAP Manual for Cities, Counties and Special Purpose Districts.

**Port District – GAAP Manual** – used by Port Districts following GAAP.

**Port District – Cash Basis Manual** – used by Port Districts not following GAAP.

**Public Utility District Manual** – used by Public Utility Districts following GAAP. Public Utility Districts not following GAAP should use the Cash Basis Manual for Cities, Counties and Special Purpose Districts.

**Transit District Manual** – GAAP Manual used by all Transit Districts.

**Water/Sewer/Irrigation/Reclamation District Reporting Package** – used by Districts following GAAP. Districts not following GAAP should use the Cash Basis Manual for Cities, Counties and Special Purpose Districts.